p9

Secti. II-27—45,000—9-11-34.

Revenue (1935) Department.

MS · SERIES.

G.O. No. 741

DATED 25-3-1935

[Despatch Abstract.]

Assessment - Land Revenue

(South Kanara) - Wet assessment

Wet - increase - Waiver - Remission

of suspended amount - Collr's

proposals - Approved

G.O.—10.

Revenue - DEPARTMENT.

E,

CURRENT No.

Received 2 [illegible] 1935 19 Registered 20 335 19

Subject

Assessment - (South Kanara) Land Revenue - Fasli 1344 - Suspension of Revenue

No.

Spare copies—

Reference-No.F.1056/35.1,

Station Madras, Dated the 19th March 1935.

From M.K.Vellodi, Esquire, I.C.S.,

Joint Secretary, Land Revenue. and
Board of Revenue, ~~Revenue~~ Settlement, ~~etc.~~
~~Secretary~~

M.R.Ry., Diwan Bahadur N.Gopalaswami Aiyengar Avargal,
Commissioner of Land Revenue and Settlement.

~~Resolution~~
Reference

Read the following paper:-

(P) G.O.No.324 Misc., Revenue dated the 6th February 1935.

Letter from E.M. Hawne Esquire, I.C.S., Collector of South Kanara, Ref.No.5030/34-A.5, dated the 11th March 1935.

H 3 - 6 infra

REFERENCE.

Submitted to Government.

2. The Board supports the Collector's proposals in paragraphs 6 and 7 of his letter read above.

H 5 - 5 infra

3. 'Paragraph 8 of the Collector's letter.

P 5 infra

3. Paragrapn 8 of the Collector's letter.

Board approves the Collector's action.

Joint Secretary.

To the Secretary to Government. Revenue Department.

To the Collector of South Kanara.

c.n.n./19-3-1935.

Ref.No. 5030-36-..5. South Kanara Collector's Office,
Mangalore, 11th March 1935.

From

Gawne, Esquire, I.C.S.,
Collector of South Kanara.

To

The Secretary to the Board,
Land Revenue and Settlement,
Madras.

Sir,

Assessment - Land Revenue - Suspensions - Fasli 1344 - Report submitted.

H) G.O.No. 68, Revenue Department, dated 10-1-1935.

124 Rev 2 35 (P) — B.P.Mut. 560, dated 19-1-1935.

(J) — B.P.Mut. 612. dated 30-1-1935.

I am faced with a very serious difficulty in making out the correct land revenue demand for this district before May 1st, the last Kist month of the district.

2. The Government have sanctioned in this district land revenue suspensions for fasli 1344 at $1\frac{3}{4}$ anna in the rupee in respect of wet lands, 2 annas in respect of garden lands and one anna in respect of dry lands of the land revenue as sanctioned at resettlement, less the amount covered by the increment remissio on account of the percentage enhancement in the rates. In the case of wet and garden lands, the percentage enhancement is the same (12½%) but the rates of suspension to be deducted are -- different. The net collectable amount for every rupee of the adangal assessment without resettlement increase, in the two cases has been worked out below:-

Per (H) 10 1 35

8 (W)

	Wet. Rs. A. P.	Garden. Rs. A. P.
1. Adangal assessment without resettlement increase.	1--0--0	1--0--0
2. Adangal assessment with -- resettlement increase.	1--2--0	1--2--0

3. Increment remission for current fasli.	0--1--6	0--1--6
4. Amount to be collected without allowing suspensions.	1--0--6	1--0--6
5. Gross suspension on the resettlement assessment.	0--1--11 5/8	0--2--3
6. Net suspension to be allowed. Col. 5 – Col. 3.	0--0--5 5/8	0--0--9
7. Amount to be collected for each rupee of old assessment after allowing the benefit of the suspension.	1--0--0 3/8	0-15--9 -(Col 2 - Col

3. In the case of dry lands (unreclassified) there is no resettlement increase and the suspended amount can be calculated on the revenue demand for fasli 1344 without further trouble.

4. The important matter is whether the suspension accounts can be readily prepared so as to give effect to the suspended amount being deducted from the last kist, without the entertainment of a special staff for the purpose of checking the detailed calculations. There is no prospect of the suspension being worked out for the April kist as ordered by Government in paragraph 4 of G.O.No. Press 68, dated 10-1-1935. The suspension statements can be prepared only on receipt of the fair accounts and the increment remission statements from the Special Assistant Settlement Officer. The Special Assistant Settlement Officer reports that he would try to make it possible to give the fair accounts and the increment remission statements of almost all the villages by the end of April But he apprehends that the town villages and perhaps a few rural villages may even then be left over. It is clear that it will only be possible to deduct the suspended amount from the May kist in respect of the villages the fair accounts of which are actually received before the time. But the time then left for the preparation of the suspension statements is very short. There is also the cumbersome process of calculation of the suspended amount on the wet assessment on account of the fraction of $\frac{3}{8}$ pie occurring in the rate. In addition there is the fresh calculation of cesses on account of the addition of $\frac{3}{4}$ pie in its rate (1 anna and $9\frac{3}{4}$ pies per rupee) Unless at least some portion of the work is minimised, it will not be possible to do the work without the entertainment of a

special staff.

5. The Special Assistant Settlement Officer who was consulted by me states that it will not be possible for his staff to prepare and furnish the land revenue suspension accounts without substantial addition to his staff and without dislocating the work and the budget of the party. As he is employing -- nearly all the available Service Commission candidates in the district, I wish to avoid applying for a special staff. Not only is the expense to be considered, but the work cannot be entrusted to untrained acting clerks. Permanent clerks will have to be diverted to the work and their places in the offices taken by fresh men, usually quite useless. In the old days a man called in to an acting vacancy probably knew something of the work of the office if he had acted at all before and could be set down to that work. Under the present system the acting man may have acted previously first in the Registration Department and then in the Police Department. He knows nothing of revenue work.

6. I suggest, therefore, that if the net increase of assessment of $\frac{3}{8}$ pie in the rupee in the wet assessment referred to above can be neglected, the calculations will be greatly simplified, since the rate to be collected this year for wet lands will be the adangal rate. The amount involved will not be much, as it will be under annas 2/- up to Rs. 64/- as worked out in the margin and as there will be a vast number of holdings in which the total wet assessment will not be affected by neglecting this fraction of a pie I request that the -- Government may be moved to waive the $\frac{3}{8}$ pie in the wet assessment as a matter of administrative convenience. This will obviate the necessity of entertaining a special staff as the remaining work could be conveniently got done by the Mamlatdars

*Adangal assessment. Rs.	Amount to be ignored. Rs. A. P.
1	0--0--$\frac{3}{8}$
2	0--0--$\frac{3}{4}$
3	0--0-1$\frac{1}{8}$
4	0--0-1$\frac{1}{2}$
8	0--0-3
16	0--0-6
32	0--1-0
64	0--2-0
96	0--3-0

and checked in the Taluk and Divisional Offices as was done last year. Since the dry assessment has not been increased at re-settlement, the karnams need not wait for the fair accounts in order to work out the suspension to be given. The net suspension of 3 pies in the rupee on garden land will not be difficult especially as gardens are not so numerous as wet lands

7. I have instructed the Tahsildars to make the land revenue collections in the first three months (February to April 1935) on the basis of the revenue accounts of fasli 1344 without deducting the suspended revenue, except in the case of holdings with a kist of one rupee and less. In the excepted case, the Tahsildars have been asked to calculate the suspended amount on the revenue demand and to give the deduction in the first kist month of February itself. Such holdings consist, in most of the cases, of dry lands for which there is no resettlement increase. The difference, if any, could be adjusted in May.

8. In B.P.Rout. 340, dated 19-1-1935, the Board has ordered that the benefit of suspension should be given to assessed waste lands under sivaijama cultivation. The cultivation of waste lands in South Kanara consists of (1) hakkal cultivation and (2) encroachments charged in No. 7 account for which darkhast proceedings are either pending or not started or disposed of and consequently for which patta is not granted for some reason or other beyond the control of the assignee. Item 1 is generally of a very petty nature and item 2 is not much. No suspension was asked for or allowed on these items last year. I have already asked the Tahsildars not to allow suspensions on items of land revenue brought to account No. 7 this year. My action may be approved.

Fo 324 Rev
6 2 35
(P)

BK 87

Your obedient servant,

Collector.

Encl

Subject :- Assessment - South Kanara - Land Rev - Fasli 1344 - Suspension Effect of increase on wet lands

[CP 1825 E/35] From the Board of Rev (LRs) Ref F. 1056/35-1 & 19-3-35

To Under Secy.

Please see the letter from the Collr of South Kanara at pp 3-6 CF.

The Collr points out that under the existing orders relating to increment remissions and general suspensions the increase to be collected on wet lands comes to only 3/8 pie per rupee and that the preparation of suspension accounts on this basis would necessitate the employment of special staff. The Collr doubts whether even with the employment of the special staff it will be possible to get the work finished in time. He has therefore proposed that the increase of 3/8 pie per rupee may be waived as a matter of administrative convenience. The Board of Rev supports the Collr's proposal

compare this statement of the percentage increase in the subsidiary pb in l.f.

So 42 Rev (W) 5-1-35

" 68 Rev (H) 10-1-35

3/8 per ₹ p 4 CF

corrected by pp 4-5 CF

p 5 CF

its

p 1 CF

Board have not estimated how much the Govt will have to forego by this waiver, and whether how this is will Compare with the cost of the Special staff to be employed for the purpose. From the Fin. Sett. wet assessment given in the Scheme report it appears that the amount that will have to be foregone will be about Rs 3727/- For orders whether the Collr should be asked how much Special staff is necessary for this purpose and whether the amount that will have to be foregone will not be greater than the cost of the Special staff.

The remarks of the Fin Deptt may be noted.

3/- In paragraph 8 of this letter cf p 6 cf the Collr has explained the reasons as to why he did not extend the benefit of the suspensions sanctioned in Go 68 Rev dt 10.1.35 to assessed wastes. The Board has affirmed the Collr's action. No action is necessary: Finance may see.

The letter proposals
in para 6 & 7 of
this letter may be
accepted

22.3.35
S

The Total demand of the
District is about 28 lakhs
according to the Resolution
for Roads. The sum of
Rs 3705/- which may be
foregone of the Cattle's
for Road is added is
a trifling portion of this
amount. Nor only will be
labour of calculating
the actual amounts payable
by each ryot be
considerable, but there
is the time required to
complete the calculations,
& Cattle's work during
be held up.

In these circumstances
the Cattle's for Roads
which are unsupported by the
Bd may I think be accepted

23.3.35

10477

Revenue 1825 2/35-1
23-3-35

Finance.

~~e not loss~~ Finance (Accts)

This Deptt may agree with the proposal of Revenue Secretary at p. 3 ante.

23.3.35

23.3.35

~~A-2~~ S — Through B. 12

23.3.35

28.3.35

23/.

Rev.

Rev. Sept

Rec'd No. 10477 Accts
23-3-35

To Under-secy

A draft order is subd for approval.

Rec'd No. 1918 E.
23.3.35

25/3/35

The draft may issue
25.3.35

C3

25.3.35

Morgan
25/3

11

Statement showing probable increase of loss by foregoing $\frac{3}{8}$ pie per rupee in the Wet assessment.

		Rs
p36 of Sp 1416 Ler (X) 19.7.34	Wet assessment according to Fasli 1342	19,08,293
	$\frac{3}{8}$ pie per rupee on the total wet assessment	$\frac{1908293 \times 3}{8}$
		$\frac{5\ 7,2\ 4,8\ 79}{8}$ Rs
		Rs 3727-2-0

K
22.3.35

Rev Dept

C.F. 16.

DRAFT FOR APPROVAL.

	Date.	Initials.
When received for fair copying ..		
When copied ..		
When examined..		
When signed ..		
When despatched.		

SUBJECT:—

READ AGAIN _____, dated _____ 19____.

" " _____ " _____ 19____.

READ *ALSO*:—

C No. 1825 E/35 From the Board of Rev (Rev) (LRs), No. F. 1056/35-1, dated 19-3-1935.

" _____ " _____ " _____ " _____ 19____.

" _____ " _____ " _____ " _____ 19____.

Order ~~Resolution~~ Ms. ~~Rout.~~ No. 741, dated 25-3-1935.

Power with Rev Dept

V

H 4-6 CF

~~The Collector~~ ~~has pointed out that after~~ ~~the receipts account~~ ~~remissions allowing the deductions~~ for the increment remissions and suspensions, the net increase in wet assessment over the fair & settlement wet rate, ~~comes only~~ amounts to 3/8 pr per rupee. He recommends that the collection of this ~~increase~~ amount may be waived as a matter of administrative convenience, as the preparation of the suspension accounts would involve ~~a good deal of~~ considerable time and labour. The Collector's

for allowance to be made for

P 5 CF

Otherwise

Rs

The Govt under the

recommendation which is supported by the Board of Rev. ~~is approved by the Govt~~

2/- The Govt also approve the instructions issued by the Bd in regard to the deduction of the suspended amount.

S
5/3/35

Para 3 p 2 cf

Para 3 of the Board's report p 2 cf
&
Para 7 of the Collr's letter p 6 cf

25.3.35

To,

The Board of Rev (R&S) ✓
Collr of S Kanara ✓
A.G. through Fin ✓
Fin Deptt ✓

Despatched
WK
25.3.35